

Streamlined Sales and Use Tax Agreement

Certificate of Exemption

This is a multi-state form. Not all states allow all exemptions listed on this form. Purchasers are responsible for knowing if they qualify to claim exemption from tax in the state that would otherwise be due tax on this sale. The seller may be required to provide this exemption certificate (or the data elements required on the form) to a state that would otherwise be due tax on this sale.

The purchaser will be held liable for any tax and interest, and possibly civil and criminal penalties imposed by the member state, if the purchaser is not eligible to claim this exemption. A seller may not accept a certificate of exemption for an entity-based exemption on a sale made at a location operated by the seller within the designated state if the state does not allow such an entity-based exemption.

- 1

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Check if you are attaching the Multistate Supplemental form.
- ☐☐
- If not, enter the two-letter postal abbreviation for the state under whose laws you are claiming exemption.

- 2

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Check if this certificate is for a single purchase and enter the related invoice/purchase order#\_\_\_\_\_.

3Please print

Name of purchaser

Business address

City

State

Zip code

Purchaser's tax ID number

State of issue

Country of issue

If no tax ID number, enter one of the following:

FEIN

Driver's license number/State issued ID number

Foreign diplomat number

state of issue

number

Name of seller from whom you are purchasing, leasing or renting

Seller's address

City

State

Zip code

- 4Type of business. Circle the number that describes your business.
- 01 Accommodation and food services

02 Agricultural, forestry, fishing, hunting

03 Construction

04 Finance and insurance

05 Information, publishing and communications

06 Manufacturing

07 Mining

08 Real estate

09 Rental and leasing

10 Retail trade

11 Transportation and warehousing

12 Utilities

13 Wholesale trade

14 Business services

15 Professional services

16 Education and health-care services

17 Nonprofit organization

18 Government

19 Not a business

20 Other (explain)\_\_\_\_\_

- 5Reason for exemption. Circle the letter that identifies the reason for the exemption.
- A Federal government (department)\_\_\_\_\_

B State or local government (name)\_\_\_\_\_

C Tribal government (name)\_\_\_\_\_

D Foreign diplomat #\_\_\_\_\_

E Charitable organization #\_\_\_\_\_

F Religious or educational organization #\_\_\_\_\_

G Resale #\_\_\_\_\_

H Agricultural production #\_\_\_\_\_

I Industrial production/manufacturing #\_\_\_\_\_

J Direct pay permit #\_\_\_\_\_

K Multiple points of use (services, digital goods, or computer software delivered electronically)

L Direct mail #\_\_\_\_\_

M Other (explain)\_\_\_\_\_

6Sign here. I declare that the information on this certificate is correct and complete to the best of my knowledge and belief.

Signature of authorized purchaser

Print name here

Title

Date

## Certificate of Exemption: Multistate Supplemental

*\*SSUTA Direct Mail and MPU provisions are not in effect for Arkansas and Tennessee.*

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